

ABSTRACT OF THE DISCLOSURE

A semiconductor device according to the present invention includes a memory region in which a memory cell array is formed of non-volatile memory devices arranged in a matrix of a plurality of rows and columns. Each of the nonvolatile memory devices includes a word gate formed over a semiconductor layer with a gate insulating layer interposed in between, impurity layers formed in the semiconductor layer, and sidewall-shaped control gates formed along both side surfaces of the word gate. The control gate includes a first control gate and a second control gate which are adjacent to each other. The first control gate is formed on a first insulating layer formed of a first silicon oxide film, a silicon nitride film, and a second silicon oxide film. The second control gate is formed on a second insulating layer formed of a silicon oxide film.